

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**



**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures**

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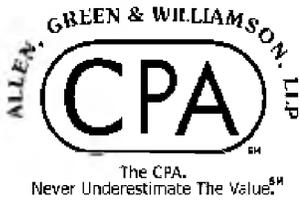
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## **Independent Accountant's Report on Applying Agreed-Upon Procedures**

DeSoto Parish School Board  
Mansfield, Louisiana

We have performed the procedures described in the following pages over the operations of the student activity funds of the DeSoto Parish School Board for the year ended June 30, 2022. The management of DeSoto Parish School Board is responsible for the policies and procedures over the operations of the student activity funds.

Management of the DeSoto Parish School Board, Mansfield, Louisiana has agreed to and acknowledged that the procedures are appropriate to meet the intended purpose of assisting users in determining whether the selected schools are in compliance with the policies and procedures of the School Board regarding student activity funds. Additionally, no other parties have agreed to and acknowledged the appropriateness of the procedures performed. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

In accordance with your instructions, this report includes only those exceptions exceeding \$50. The procedures and associated findings begin on page 8 of this report.

We were engaged by DeSoto Parish School Board to perform this agreed-upon procedures engagement and conduct our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the student activity funds. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the DeSoto Parish School Board and meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our agreed upon procedures engagement.

This report is intended solely for the information and use of the Board and management of DeSoto Parish School Board, and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report is limited, under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

*Allen, Green & Williamson, LLP*

ALLEN, GREEN & WILLIAMSON, LLP  
Monroe, Louisiana  
December 31, 2022

**DeSoto Parish School Board  
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**DeSoto Parish School Board  
Mansfield, Louisiana**

**Summary of Procedures**

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**Summary of Procedures**

The following is a summary of the procedures performed listing which schools had exceptions in the areas tested. Please see the applicable school for additional information.

## **Cash and Cash Equivalents**

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.
- b. Agree the balance per the bank statement to the amount on the bank reconciliation.
- c. Compare the reconciled book balance to the general ledger for the bank account.
- d. Determine the propriety of deposits in transit.
- e. Examine all interfund transfers.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
- g. Ensure that all checks on the bank statement are accounted for.
- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
- i. Investigate any outstanding checks which are over 90 days old.

### **Results:**

The following schools had exceptions in this area:

- North DeSoto High School

## **Receipts**

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than one week's receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
  - a. Trace to validated deposit slip.
  - b. Determine deposit was made on a timely basis (at least weekly).
  - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
  - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:
  - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
  - b. Determine deposit was made on a timely basis.
  - c. Determine that ticket reconciliation was properly prepared.
  - d. Trace the total deposit to proper posting.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
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June 30, 2022**

**Summary of Procedures**

**Results:**

The following schools had exceptions in performing testing of fifteen cash receipts:

- Mansfield High School
- North DeSoto Middle School

The following schools had exceptions in performing testing of game receipts:

- Logansport High School
- Stanley High School

## **Expenditures**

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 disbursements on a random basis and test for the following attributes:
  - a. Check is signed by authorized personnel.
  - b. Evidence of receipts of goods or services.
  - c. Invoice amount agrees with check amount.
  - d. Charge is supported by proper documentation.
  - e. Invoice date is current when compared to date of check.
  - f. Accounting distribution/classification is consistent and correctly posted.
  - g. Charge appears to be necessary and reasonable.
  - h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
  - i. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper, or an immediate family member of the administrator or bookkeeper.
3. Select two months of credit card statements and test for the following attributes:
  - a. Evidence of receipts of goods or services.
  - b. Charge is supported by proper documentation.
  - c. Accounting distribution/classification is consistent and correctly posted.
  - d. Charge appears to be necessary and reasonable.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

**Results:**

The following schools had exceptions in reviewing checks written in the past month:

- North DeSoto Middle School
- North DeSoto High School

**DeSoto Parish School Board  
Mansfield, Louisiana**

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**Summary of Procedures**

- Stanley High School

The following schools had exceptions in performing testing of fifteen disbursements:

- Logansport High School
- Mansfield Elementary School
- Mansfield High School
- North DeSoto Middle School
- Stanley High School

The following schools had exceptions in performing testing of credit cards:

- Logansport High School
- North DeSoto Middle School
- North DeSoto High School

The following schools had exceptions in performing testing of fundraising activities:

- Logansport High School
- Mansfield High School
- North DeSoto Middle School
- North DeSoto High School
- Stanley High School

## **Financial Reporting**

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Account balances in reserves are at least 15% of current year expenditures.

### **Results:**

The following school had exceptions in this area:

- Logansport High School
- Stanley High School

**DeSoto Parish School Board  
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**Summary of Procedures**

**School Support Organizations**

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
  - a. Club/organization is current on reporting requirements to the school.
  - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
  - c. The President and Treasurer are not serving more than 2 years consecutively.
  
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
  - a. The funds are being used to support the school's activities.
  - b. Any funds submitted to the school have been properly receipted in and recorded in the school's financial records.

**Results:**

The following schools had exceptions in testing the above procedures related to school support organizations:

- North DeSoto Upper Elementary
- North DeSoto High School
- Stanley High School

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**Logansport High School**

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**Logansport High School**

## **Cash and Cash Equivalents**

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.
- b. Agree the balance per the bank statement to the amount on the bank reconciliation.
- c. Compare the reconciled book balance to the general ledger for the bank account.
- d. Determine the propriety of deposits in transit.
- e. Examine all interfund transfers.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
- g. Ensure that all checks on the bank statement are accounted for.
- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
- i. Investigate any outstanding checks which are over 90 days old.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

## **Receipts**

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than one week's receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
  - a. Trace to validated deposit slip.
  - b. Determine deposit was made on a timely basis (at least weekly).
  - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
  - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:
  - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
  - b. Determine deposit was made on a timely basis.
  - c. Determine that ticket reconciliation was properly prepared.
  - d. Trace the total deposit to proper posting.

**Comment:** In testing four game receipts, three exceptions were noted where night depository was not used to make deposit on a timely basis.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
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June 30, 2022**

**Logansport High School**

## **Expenditures**

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 disbursements on a random basis and test for the following attributes:
  - a. Check is signed by authorized personnel.
  - b. Evidence of receipts of goods or services.
  - c. Invoice amount agrees with check amount.
  - d. Charge is supported by proper documentation.
  - e. Invoice date is current when compared to date of check.
  - f. Accounting distribution/classification is consistent and correctly posted.
  - g. Charge appears to be necessary and reasonable.
  - h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
  - i. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper, or an immediate family member of the administrator or bookkeeper.
3. Select two months of credit card statements and test for the following attributes:
  - a. Evidence of receipts of goods or services.
  - b. Charge is supported by proper documentation.
  - c. Accounting distribution/classification is consistent and correctly posted.
  - d. Charge appears to be necessary and reasonable.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

**Comment:** In testing fifteen disbursements, one exception was noted where invoice was paid after due date, two exceptions where signatures were missing on bus driver timesheet and trip verification form, and one exception where sales tax was paid on a transaction.

In testing two months of credit card statements, two exceptions were noted where no receipts for fuel purchases were in the supporting documentation.

In testing four fundraisers, one exception was noted where the fundraising form was missing principal's approval signature.

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**Student Activity Funds  
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**Logansport High School**

## **Financial Reporting**

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Account balances in reserves are at least 15% of current year expenditures.

**Comment:** In testing two months of financial reports, one exception was noted where an individual fund had a deficit balance.

## **School Support Organizations**

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
  - a. Club/organization is current on reporting requirements to the school.
  - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
  - c. The President and Treasurer are not serving for more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
  - a. The funds are being used to support the school's activities.
  - b. Any funds submitted to the school have been properly receipted in and recorded in the school's financial records.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Mansfield Elementary School**

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Mansfield, Louisiana**

**Student Activity Funds  
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**Mansfield Elementary School**

## **Cash and Cash Equivalents**

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.
- b. Agree the balance per the bank statement to the amount on the bank reconciliation.
- c. Compare the reconciled book balance to the general ledger for the bank account.
- d. Determine the propriety of deposits in transit.
- e. Examine all interfund transfers.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
- g. Ensure that all checks on the bank statement are accounted for.
- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
- i. Investigate any outstanding checks which are over 90 days old.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

## **Receipts**

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than one week's receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
  - a. Trace to validated deposit slip.
  - b. Determine deposit was made on a timely basis (at least weekly).
  - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
  - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:
  - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
  - b. Determine deposit was made on a timely basis.
  - c. Determine that ticket reconciliation was properly prepared.
  - d. Trace the total deposit to proper posting.

**Comment:** No exceptions were noted as a result of applying agreed upon procedures. The elementary school does not have any athletic events; therefore, no testing performed.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
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June 30, 2022**

**Mansfield Elementary School**

## **Expenditures**

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 disbursements on a random basis and test for the following attributes:
  - a. Check is signed by authorized personnel.
  - b. Evidence of receipts of goods or services.
  - c. Invoice amount agrees with check amount.
  - d. Charge is supported by proper documentation.
  - e. Invoice date is current when compared to date of check.
  - f. Accounting distribution/classification is consistent and correctly posted.
  - g. Charge appears to be necessary and reasonable.
  - h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
  - i. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper, or an immediate family member of the administrator or bookkeeper.
3. Select two months of credit card statements and test for the following attributes:
  - a. Evidence of receipts of goods or services.
  - b. Charge is supported by proper documentation.
  - c. Accounting distribution/classification is consistent and correctly posted.
  - d. Charge appears to be necessary and reasonable.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

**Comment:** In testing fifteen disbursements, one exception was noted where disbursement did not have evidence that goods were received.

**DeSoto Parish School Board  
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**Student Activity Funds  
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**Mansfield Elementary School**

## **Financial Reporting**

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Account balances in reserves are at least 15% of current year expenditures.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

## **School Support Organizations**

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
  - a. Club/organization is current on reporting requirements to the school.
  - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
  - c. The President and Treasurer are not serving more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
  - a. The funds are being used to support the school's activities.
  - b. Any funds submitted to the school have been properly receipted in and recorded in the school's financial records.

**Comment:** No school support organizations were noted at this school; therefore, no testing performed.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Mansfield Middle School**

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Mansfield, Louisiana**

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**Mansfield Middle School**

## **Cash and Cash Equivalents**

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.
- b. Agree the balance per the bank statement to the amount on the bank reconciliation.
- c. Compare the reconciled book balance to the general ledger for the bank account.
- d. Determine the propriety of deposits in transit.
- e. Examine all interfund transfers.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
- g. Ensure that all checks on the bank statement are accounted for.
- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
- i. Investigate any outstanding checks which are over 90 days old.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

## **Receipts**

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than one week's receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
  - a. Trace to validated deposit slip.
  - b. Determine deposit was made on a timely basis (at least weekly).
  - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
  - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:
  - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
  - b. Determine deposit was made on a timely basis.
  - c. Determine that ticket reconciliation was properly prepared.
  - d. Trace the total deposit to proper posting.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**Mansfield Middle School**

## **Expenditures**

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 disbursements on a random basis and test for the following attributes:
  - a. Check is signed by authorized personnel.
  - b. Evidence of receipts of goods or services.
  - c. Invoice amount agrees with check amount.
  - d. Charge is supported by proper documentation.
  - e. Invoice date is current when compared to date of check.
  - f. Accounting distribution/classification is consistent and correctly posted.
  - g. Charge appears to be necessary and reasonable.
  - h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
  - i. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper, or an immediate family member of the administrator or bookkeeper.
3. Select two months of credit card statements and test for the following attributes:
  - a. Evidence of receipts of goods or services.
  - b. Charge is supported by proper documentation.
  - c. Accounting distribution/classification is consistent and correctly posted.
  - d. Charge appears to be necessary and reasonable.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

**DeSoto Parish School Board  
Mansfield, Louisiana**

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**Mansfield Middle School**

## **Financial Reporting**

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Account balances in reserves are at least 15% of current year expenditures.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

## **School Support Organizations**

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
  - a. Club/organization is current on reporting requirements to the school.
  - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
  - c. The President and Treasurer are not serving more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
  - a. The funds are being used to support the school's activities.
  - b. Any funds submitted to the school have been properly receipted in and recorded in the school's financial records.

**Comment:** No school support organizations were noted at this school; therefore, no testing performed.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Mansfield High School**

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**Mansfield High School**

## **Cash and Cash Equivalents**

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.
- b. Agree the balance per the bank statement to the amount on the bank reconciliation.
- c. Compare the reconciled book balance to the general ledger for the bank account.
- d. Determine the propriety of deposits in transit.
- e. Examine all interfund transfers.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
- g. Ensure that all checks on the bank statement are accounted for.
- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
- i. Investigate any outstanding checks which are over 90 days old.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

## **Receipts**

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than one week's receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
  - a. Trace to validated deposit slip.
  - b. Determine deposit was made on a timely basis (at least weekly).
  - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
  - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:
  - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
  - b. Determine deposit was made on a timely basis.
  - c. Determine that ticket reconciliation was properly prepared.
  - d. Trace the total deposit to proper posting.

**Comment:** In testing fifteen receipts, two exceptions were noted where no receipt was written for cash received.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**Mansfield High School**

## **Expenditures**

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 disbursements on a random basis and test for the following attributes:
  - a. Check is signed by authorized personnel.
  - b. Evidence of receipts of goods or services.
  - c. Invoice amount agrees with check amount.
  - d. Charge is supported by proper documentation.
  - e. Invoice date is current when compared to date of check.
  - f. Accounting distribution/classification is consistent and correctly posted.
  - g. Charge appears to be necessary and reasonable.
  - h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
  - i. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper, or an immediate family member of the administrator or bookkeeper.
3. Select two months of credit card statements and test for the following attributes:
  - a. Evidence of receipts of goods or services.
  - b. Charge is supported by proper documentation.
  - c. Accounting distribution/classification is consistent and correctly posted.
  - d. Charge appears to be necessary and reasonable.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

**Comment:** In testing fifteen disbursements, one exception was noted where there was no evidence that goods were received, six exceptions were noted where Request for Check form was not completed, and one exception was noted where sales tax was paid on a transaction.

In testing three fundraisers, one exception was noted where fundraising form was not sequentially numbered.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**Mansfield High School**

## **Financial Reporting**

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Account balances in reserves are at least 15% of current year expenditures.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

## **School Support Organizations**

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
  - a. Club/organization is current on reporting requirements to the school.
  - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
  - c. The President and Treasurer are not serving more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
  - a. The funds are being used to support the school's activities.
  - b. Any funds submitted to the school have been properly receipted in and recorded in the school's financial records.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**North DeSoto Lower Elementary School**

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**North DeSoto Lower Elementary School**

## **Cash and Cash Equivalents**

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.
- b. Agree the balance per the bank statement to the amount on the bank reconciliation.
- c. Compare the reconciled book balance to the general ledger for the bank account.
- d. Determine the propriety of deposits in transit.
- e. Examine all interfund transfers.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
- g. Ensure that all checks on the bank statement are accounted for.
- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
- i. Investigate any outstanding checks which are over 90 days old.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

## **Receipts**

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than one week's receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
  - a. Trace to validated deposit slip.
  - b. Determine deposit was made on a timely basis (at least weekly).
  - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
  - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:
  - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
  - b. Determine deposit was made on a timely basis.
  - c. Determine that ticket reconciliation was properly prepared.
  - d. Trace the total deposit to proper posting.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures. The elementary school does not have any athletic events; therefore, no testing performed.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**North DeSoto Lower Elementary School**

**Expenditures**

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 disbursements on a random basis and test for the following attributes:
  - a. Check is signed by authorized personnel.
  - b. Evidence of receipts of goods or services.
  - c. Invoice amount agrees with check amount.
  - d. Charge is supported by proper documentation.
  - e. Invoice date is current when compared to date of check.
  - f. Accounting distribution/classification is consistent and correctly posted.
  - g. Charge appears to be necessary and reasonable.
  - h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
  - i. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper, or an immediate family member of the administrator or bookkeeper.
3. Select two months of credit card statements and test for the following attributes:
  - a. Evidence of receipts of goods or services.
  - b. Charge is supported by proper documentation.
  - c. Accounting distribution/classification is consistent and correctly posted.
  - d. Charge appears to be necessary and reasonable.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**North DeSoto Lower Elementary School**

## **Financial Reporting**

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Account balances in reserves are at least 15% of current year expenditures.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

## **School Support Organizations**

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
  - a. Club/organization is current on reporting requirements to the school.
  - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
  - c. The President and Treasurer are not serving more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
  - a. The funds are being used to support the school's activities.
  - b. Any funds submitted to the school have been properly receipted in and recorded in the school's financial records

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**North DeSoto Upper Elementary School**

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**North DeSoto Upper Elementary School**

## **Cash and Cash Equivalents**

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.
- b. Agree the balance per the bank statement to the amount on the bank reconciliation.
- c. Compare the reconciled book balance to the general ledger for the bank account.
- d. Determine the propriety of deposits in transit.
- e. Examine all interfund transfers.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
- g. Ensure that all checks on the bank statement are accounted for.
- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
- i. Investigate any outstanding checks which are over 90 days old.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

## **Receipts**

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than one week's receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
  - a. Trace to validated deposit slip.
  - b. Determine deposit was made on a timely basis (at least weekly).
  - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
  - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:
  - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
  - b. Determine deposit was made on a timely basis.
  - c. Determine that ticket reconciliation was properly prepared.
  - d. Trace the total deposit to proper posting.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures. The elementary school does not have any athletic events; therefore, no testing performed.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**North DeSoto Upper Elementary School**

## **Expenditures**

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 disbursements on a random basis and test for the following attributes:
  - a. Check is signed by authorized personnel.
  - b. Evidence of receipts of goods or services.
  - c. Invoice amount agrees with check amount.
  - d. Charge is supported by proper documentation.
  - e. Invoice date is current when compared to date of check.
  - f. Accounting distribution/classification is consistent and correctly posted.
  - g. Charge appears to be necessary and reasonable.
  - h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
  - i. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper, or an immediate family member of the administrator or bookkeeper.
3. Select two months of credit card statements and test for the following attributes:
  - a. Evidence of receipts of goods or services.
  - b. Charge is supported by proper documentation.
  - c. Accounting distribution/classification is consistent and correctly posted.
  - d. Charge appears to be necessary and reasonable.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**North DeSoto Upper Elementary School**

## **Financial Reporting**

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Account balances in reserves are at least 15% of current year expenditures.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

## **School Support Organizations**

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
  - a. Club/organization is current on reporting requirements to the school.
  - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
  - c. The President and Treasurer are not serving for more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
  - a. The funds are being used to support the school's activities.
  - b. Any funds submitted to the school have been properly receipted in and recorded in the school's financial records.

**Comment:** One exception was noted where the Treasurer for school support organization has served more than two consecutive years. No funds were paid directly to the school.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**North DeSoto Middle School**

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**North DeSoto Middle School**

## **Cash and Cash Equivalents**

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.
- b. Agree the balance per the bank statement to the amount on the bank reconciliation.
- c. Compare the reconciled book balance to the general ledger for the bank account.
- d. Determine the propriety of deposits in transit.
- e. Examine all interfund transfers.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
- g. Ensure that all checks on the bank statement are accounted for.
- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
- i. Investigate any outstanding checks which are over 90 days old.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

## **Receipts**

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than one week's receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
  - a. Trace to validated deposit slip.
  - b. Determine deposit was made on a timely basis (at least weekly).
  - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
  - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:
  - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
  - b. Determine deposit was made on a timely basis.
  - c. Determine that ticket reconciliation was properly prepared.
  - d. Trace the total deposit to proper posting.

**Comment:** In testing five game receipts, two exceptions were noted where deposit was not made timely, five exceptions were noted where the ticket reconciliations were missing or incomplete, and one exception was noted where there was no documentation on gate receipts.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**North DeSoto Middle School**

## **Expenditures**

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 disbursements on a random basis and test for the following attributes:
  - a. Check is signed by authorized personnel.
  - b. Evidence of receipts of goods or services.
  - c. Invoice amount agrees with check amount.
  - d. Charge is supported by proper documentation.
  - e. Invoice date is current when compared to date of check.
  - f. Accounting distribution/classification is consistent and correctly posted.
  - g. Charge appears to be necessary and reasonable.
  - h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
  - i. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper, or an immediate family member of the administrator or bookkeeper.
3. Select two months of credit card statements and test for the following attributes:
  - a. Evidence of receipts of goods or services.
  - b. Charge is supported by proper documentation.
  - c. Accounting distribution/classification is consistent and correctly posted.
  - d. Charge appears to be necessary and reasonable.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

**Comment:** In testing forty-one checks written in the past month, two exceptions were noted where support documentation was missing, eleven exceptions were noted where handwritten checks were not dated; therefore, unable to determine timeliness, and two exceptions were noted where bills were paid after 30 days.

In testing fifteen disbursements, four exceptions were noted where no receipt or invoice was included, two exceptions were noted where accounting distribution was missing, one exception was noted where check was posted incorrectly, and one exception was noted where sales tax was paid on an invoice.

In testing two credit card statements, two exceptions were noted where statement was missing accounting distribution and two exceptions were noted where sales tax was paid on invoices included with statement.

In testing two fundraisers, two exception were noted where fundraisers were not compliant with School Board policy and two exceptions were noted where fundraiser did not follow controls.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**North DeSoto Middle School**

## **Financial Reporting**

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Account balances in reserves are at least 15% of current year expenditures.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

## **School Support Organizations**

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
  - a. Club/organization is current on reporting requirements to the school.
  - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
  - c. The President and Treasurer are not serving for more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
  - a. The funds are being used to support the school's activities.
  - b. Any funds submitted to the school have been properly received in and recorded in the school's financial records

**Comment:** No school support organizations were noted at this school; therefore, no testing performed.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**North DeSoto High School**

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**North DeSoto High School**

## **Cash and Cash Equivalents**

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.
- b. Agree the balance per the bank statement to the amount on the bank reconciliation.
- c. Compare the reconciled book balance to the general ledger for the bank account.
- d. Determine the propriety of deposits in transit.
- e. Examine all interfund transfers.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
- g. Ensure that all checks on the bank statement are accounted for.
- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
- i. Investigate any outstanding checks which are over 90 days old.

**Comment:** In testing two bank reconciliations, one exception was noted where two checks did not clear within 90 days.

## **Receipts**

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than one week's receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
  - a. Trace to validated deposit slip.
  - b. Determine deposit was made on a timely basis (at least weekly).
  - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
  - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:
  - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
  - b. Determine deposit was made on a timely basis.
  - c. Determine that ticket reconciliation was properly prepared.
  - d. Trace the total deposit to proper posting.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**North DeSoto High School**

## **Expenditures**

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 disbursements on a random basis and test for the following attributes:
  - a. Check is signed by authorized personnel.
  - b. Evidence of receipts of goods or services.
  - c. Invoice amount agrees with check amount.
  - d. Charge is supported by proper documentation.
  - e. Invoice date is current when compared to date of check.
  - f. Accounting distribution/classification is consistent and correctly posted.
  - g. Charge appears to be necessary and reasonable.
  - h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
  - i. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper, or an immediate family member of the administrator or bookkeeper.
3. Select two months of credit card statements and test for the following attributes:
  - a. Evidence of receipts of goods or services.
  - b. Charge is supported by proper documentation.
  - c. Accounting distribution/classification is consistent and correctly posted.
  - d. Charge appears to be necessary and reasonable.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

**Comment:** In reviewing seventy-eight checks written for the past month while on the premises, one exception was noted where sales tax was paid.

In testing two credit card statements, two exceptions were noted where sales tax was paid on receipts.

In testing nine fundraisers, two exceptions were noted where the date of approval by the principal was after the start date of fundraiser.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**North DeSoto High School**

## **Financial Reporting**

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Account balances in reserves are at least 15% of current year expenditures.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

## **School Support Organizations**

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
  - a. Club/organization is current on reporting requirements to the school.
  - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
  - c. The President and Treasurer are not serving more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
  - a. The funds are being used to support the school's activities.
  - b. Any funds submitted to the school have been properly receipted in and recorded in the school's financial records.

**Comment:** One exception was noted where the President of the school support organization had served more than 2 consecutive years.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Stanley High School**

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**Stanley High School**

## **Cash and Cash Equivalents**

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.
- b. Agree the balance per the bank statement to the amount on the bank reconciliation.
- c. Compare the reconciled book balance to the general ledger for the bank account.
- d. Determine the propriety of deposits in transit.
- e. Examine all interfund transfers.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
- g. Ensure that all checks on the bank statement are accounted for.
- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
- i. Investigate any outstanding checks which are over 90 days old.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

## **Receipts**

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than one week's receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
  - a. Trace to validated deposit slip.
  - b. Determine deposit was made on a timely basis (at least weekly).
  - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
  - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:
  - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
  - b. Determine deposit was made on a timely basis.
  - c. Determine that ticket reconciliation was properly prepared.
  - d. Trace the total deposit to proper posting.

**Comment:** In testing three game receipts, two exceptions were noted where deposit was not made timely and one exception was noted where ticket reconciliation was incomplete.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**Stanley High School**

## **Expenditures**

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 disbursements on a random basis and test for the following attributes:
  - a. Check is signed by authorized personnel.
  - b. Evidence of receipts of goods or services.
  - c. Invoice amount agrees with check amount.
  - d. Charge is supported by proper documentation.
  - e. Invoice date is current when compared to date of check.
  - f. Accounting distribution/classification is consistent and correctly posted.
  - g. Charge appears to be necessary and reasonable.
  - h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
  - i. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper, or an immediate family member of the administrator or bookkeeper.
3. Select two months of credit card statements and test for the following attributes:
  - a. Evidence of receipts of goods or services.
  - b. Charge is supported by proper documentation.
  - c. Accounting distribution/classification is consistent and correctly posted.
  - d. Charge appears to be necessary and reasonable.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

**Comment:** The school does not have any active credit cards; therefore, no testing was performed. In testing two fundraising activities, two exceptions were noted where controls were not properly followed.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**Stanley High School**

## **Financial Reporting**

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Account balances in reserves are at least 15% of current year expenditures.

**Comment:** In testing two months of financial reports, one exception was noted where two student accounts had a deficit balance in one month tested.

## **School Support Organizations**

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
  - a. Club/organization is current on reporting requirements to the school.
  - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
  - c. The President and Treasurer are not serving for more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
  - a. The funds are being used to support the school's activities.
  - b. Any funds submitted to the school have been properly received in and recorded in the school's financial records.

**Comment:** In testing four school support organizations, one exception was noted where the President and Treasurer have served more than two consecutive years. No confirmation returned from Basketball Booster or PTO school support organization; therefore, no testing could be performed.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Grace House School**

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
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June 30, 2022**

**Grace House School**

## **Cash and Cash Equivalents**

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.
- b. Agree the balance per the bank statement to the amount on the bank reconciliation.
- c. Compare the reconciled book balance to the general ledger for the bank account.
- d. Determine the propriety of deposits in transit.
- e. Examine all interfund transfers.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
- g. Ensure that all checks on the bank statement are accounted for.
- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
- i. Investigate any outstanding checks which are over 90 days old.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

## **Receipts**

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than one week's receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
  - a. Trace to validated deposit slip.
  - b. Determine deposit was made on a timely basis (at least weekly).
  - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
  - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:
  - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
  - b. Determine deposit was made on a timely basis.
  - c. Determine that ticket reconciliation was properly prepared.
  - d. Trace the total deposit to proper posting.

**Comment:** No receipts issued in fiscal year by school. No exceptions were noted as a result of applying the agreed upon procedures for cash count. The school does not have any athletic events; therefore, no testing performed.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
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June 30, 2022**

**Grace House School**

## **Expenditures**

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 disbursements on a random basis and test for the following attributes:
  - a. Check is signed by authorized personnel.
  - b. Evidence of receipts of goods or services.
  - c. Invoice amount agrees with check amount.
  - d. Charge is supported by proper documentation.
  - e. Invoice date is current when compared to date of check.
  - f. Accounting distribution/classification is consistent and correctly posted.
  - g. Charge appears to be necessary and reasonable.
  - h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
  - i. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper, or an immediate family member of the administrator or bookkeeper.
3. Select two months of credit card statements and test for the following attributes:
  - a. Evidence of receipts of goods or services.
  - b. Charge is supported by proper documentation.
  - c. Accounting distribution/classification is consistent and correctly posted.
  - d. Charge appears to be necessary and reasonable.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures. No active credit cards nor fundraising activities were noted at this school; therefore, no testing performed.

**DeSoto Parish School Board  
Mansfield, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**Grace House School**

## **Financial Reporting**

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Account balances in reserves are at least 15% of current year expenditures.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

## **School Support Organizations**

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
  - a. Club/organization is current on reporting requirements to the school.
  - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
  - c. The President and Treasurer are not serving more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
  - a. The funds are being used to support the school's activities.
  - b. Any funds submitted to the school have been properly received in and recorded in the school's financial records.

**Comment:** No school support organizations were noted at this school; therefore, no testing performed.



# DeSoto Parish Schools

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*Clay J. Corley, Superintendent*

The following information is being provided in response to the 2021-22 Student Activity Fund audit exceptions:

The DeSoto Parish School Board implemented audits every year for every school in 2016-17. We also implemented guidelines for our school support organizations in 2018-19 to ensure that funds raised for our students are used to support their school based activities. The annual audits are performed by our external auditors to offer a thorough and independent review. In response to the audits, our schools have continued to show improvement overall.

Due to our 2020-21 audit being finalized in March 2022 instead of December 2021, our in-depth school audit meetings happened very late in the 2021-22 school year. This resulted in some of the same exceptions being found in 2021-22.

Despite the exceptions, improvements were still noted in 2021-22. We believe we will continue to see improvement in 2022-23. We have two new bookkeepers this year. Based on what we've seen so far, we expect improved results at one of those locations.

We had student activity training with school bookkeepers and administrators in July and plan to do so every year. Our Grants/Cash Manager will continue to provide support to schools and conduct his monthly review of their financial reports. We are committed to continuous improvement in all aspects of the administration and financial reporting of student activity funds.

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**Clay Corley**  
Superintendent

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**Donayle Ashworth**  
Director of Business Services